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IT IS SO ORDERED.

Dated: March 25, 2011




C. Kathryn Preston
United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re: **JUANITA J SMITH** : Case No. 10-54127
: Chapter 13
Debtor(s) : Judge Preston

**AGREED ORDER ON DEBTOR'S OBJECTION TO PROOF OF CLAIM #21 FILED BY
OHIO DEPARTMENT OF TAXATION (DOC #42) AND
OHIO DEPARTMENT OF TAXATION'S RESPONSE THERETO (DOC #43)**

This cause came on for hearing on March 23, 2011, on the Debtors' Objection to Proof of Claim #21 Filed by Ohio Department of Taxation (Doc #42) and the Ohio Department of Taxation's Response to Objection of Claim by Debtor (Doc #43).

Upon the agreement of the parties, the Proof of Claim #21 as filed by the Ohio Department of Taxation on or about September 1, 2011, shall be modified and treated as follows:

1. **1999 Income Tax**. Income Tax Assessment XXXXX5338 for the Period of 1/1/1999 through 12/31/1999 shall be **allowed in the amount of \$1,766.00** and shall be **treated as Non-Priority Unsecured Debt**.

2. **2007 School District Tax**. School District Tax Assessment XXXXX1105 for the Period of 1/1/2007 through 12/31/2007 shall be **allowed in the amount of \$486.00**, of which **\$336.00 shall be treated as Priority Tax Debt** and **\$150.00 shall be treated as Non-Priority Unsecured Debt**.
3. **2006 School District Tax**. School District Tax Assessment XXXXX4045 for the Period of 1/1/2006 through 12/31/2006 shall be **allowed in the amount of 564.36**, of which **\$434.89 shall be treated as Priority Tax Debt** and **\$129.47 shall be treated as Non-Priority Unsecured Debt**.
4. **2001 – 2007 Income Tax**. Income Tax Assessment XXXXX3522 for the Period of 1/1/2001 through 12/31/2007 shall be treated as follows:
 - a. **2001 Income Tax**. The portion thereof allocated to the Period of 1/1/2001 through 12/31/2001 shall be **allowed in the amount of \$3,460.40** and shall be **treated as Non-Priority Unsecured Debt**.
 - b. **2003 Income Tax**. The portion thereof allocated to the Period of 1/1/2003 through 12/31/2003 shall be **allowed in the amount of \$2,513.20** and shall be **treated as Non-Priority Unsecured Debt**.
 - c. **2007 Income Tax**. The portion thereof allocated to the Period of 1/1/2007 through 12/31/2007 shall be **disallowed in full**.
5. **2005 School District Tax**. School District Tax Assessment XXXXX8900 for the Period of 1/1/2005 through 12/31/2005 shall be **allowed in the amount of \$201.31**, of which **\$51.31 shall be treated as Priority Tax Debt** and **\$150.00 shall be treated as Non-Priority Unsecured Debt**.

6. **2008 School District Tax**. School District Tax Assessment XXXXX0270 for the Period of 1/1/2008 through 12/31/2008 shall be **allowed in the amount of \$352.86**, of which **\$167.11 shall be treated as Priority Tax Debt** and **\$185.75 shall be treated as Non-Priority Unsecured Debt**.

Accordingly, the Chapter 13 Trustee shall adjust its claim records as set forth herein and shall pay on the aforesaid Proof of Claim as appropriate under any confirmed Chapter 13 Plan.

IT IS SO ORDERED.

Approved:

/s/ Michael T. Gunner

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Copies to: Default List

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